

Amendments to the Specification

Please replace the paragraph beginning on page 26, line 18 with the following amended paragraph:

Figure 12 illustrates the flow of signaling between the network components shown in Figure 11 using a call setup and tear-down example. Of note, access switch 31 and signaling gateway 34 or 60, (as shown in Figures 9 and 10 respectively), are able to interact with the conventional combination of a MGC 20 and MG 21 across the IP network to effect transport of payload and signaling data. Upon call inception access switch 31 issues an INVITE signal to MGC 20. MGC 20 sets up the call on the MG using a protocol like MGCP. The MGC is also responsible for signaling the SS7 network. It issues an [[IAM]] Initial Address Message ("IAM") and awaits an [[ACM]] Address Completion Message ("ACM") and a subsequent [[ANM]] Answer Message ("ANM") that indicate the PSTN leg of the call has been established. A 200 OK result is then returned to access switch 31 that then sends an ACK to the MGC 20. When the call is complete, access switch 31 issues a BYE to MGC 20, and MGC 20 tears down the call on MG 21 using MGCP. It also issues a REL signal to the SS7 network and awaits an RLC. When the RLC is returned, MGC 20 responds to access switch 31 with an ACK indicating the call has been torn down.